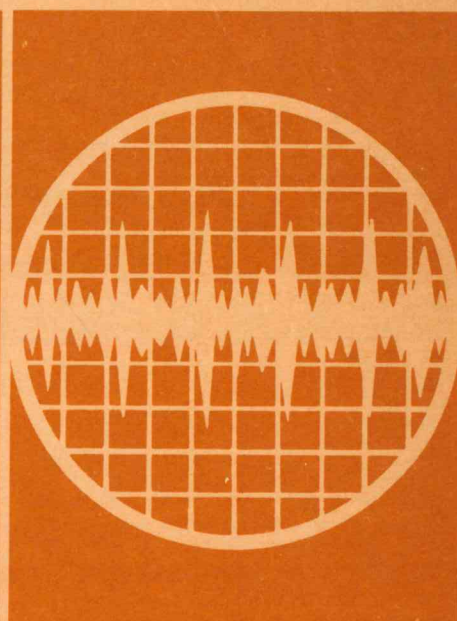
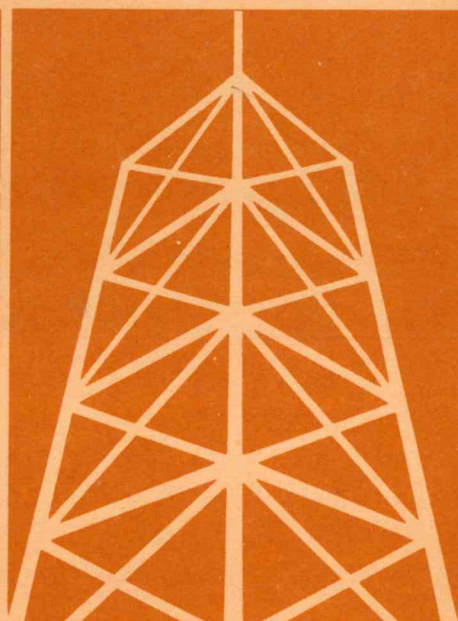
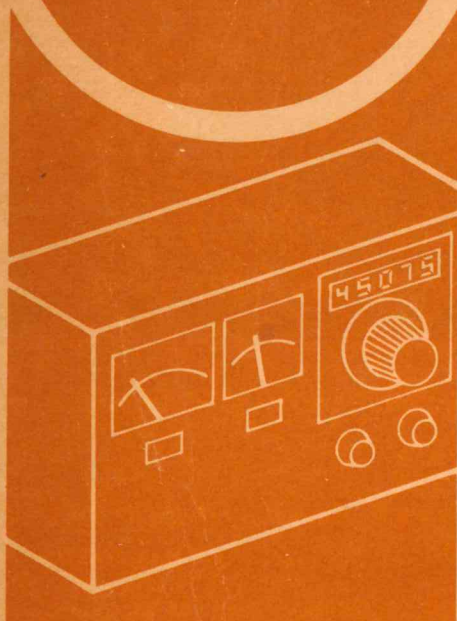


South Coast ELECTRONICS



Journals and Registers

NAME

Martin Felsenfeld

A386-2

PAGE NUMBERS

The pages of the cash receipts journal, the check register, the voucher register, and the general journal are numbered as if each book were bound separately. Use the printed page numbers in your posting references.

CASH RECEIPTS JOURNAL

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	DATE	ACCOUNT CREDITED	POST. REF.	SUNDY ACCOUNTS CR.	SALES CR.	SALES TAX PAY. CR.	ACCOUNTS REC. CR.	SALES DISCOUNT DR.	CASH IN BANK DR.	
1	June 1	Coast Hi-Fi	✓				139464		139464	
2	2	Saddleback Music Co.	✓				147006	2940	144066	
3	3	Sales			169880	8494			178374	3
4	6	Notes Rec. Coyote Hills Music		640000					664000	4
5		Interest Receivable		24000						5
6	9	Seaside Stereo	✓				169150	3383	165767	6
7	10	Metro Music Center	✓				346370		346370	7
8	10	Sales			369530	18476			388006	8
9	14	Coyote Hills Music	✓	299865				5997	293868	9
10	15	Best Sound Center	✓	124600					124600	10
11	15	Valley Ent. Center	✓	136077				2722	133355	11
12	15	Inland Sound Designs	✓	113403				2268	111135	12
13	17	Best Sound Center	✓	71840				1437	70403	13
14	17	Sales			406072	20304			426376	14
15	19	Desert Electronics	✓				129845	2597	127248	15
16	20	Dep. Expense - Off. Equip.		5000					5000	16
17	22	Metro Music Center	✓				98805	1976	96829	17
18	24	Seaside Stereo	✓	126044				2521	123523	18
19	24	Sales			356668	17833			374501	19
20	26	Oliver's Music Store	✓	194355				3887	190468	20
21	30	Sales			331620	16581			348201	21
22				1735184	1633770	81688	1030640	29728	4451554	22
23										23
24										24
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CHECK REGISTER

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	DATE	Ck. No.	PAYEE	Vou. No.	ACCOUNTS PAYABLE DR.	PURCHASES DISCOUNT CR.	CASH IN BANK CR.	
1	June 1	2145	Parkridge Realty	1612	1250 00		1250 00	1
2	5	2146	Western Components, Inc.	1591	4850 24	9230	4757 94	2
3	5	2147	South Bay Audio Corp.	1604	6994 74	13285	6861 89	3
4	7	2148	Citizens National Bank	1615	2092 60		2092 60	4
5	6	2149	Jensen Supply Co.	1593	491 00		491 00	5
6	8	2150	Payroll	1617	3415 60		3415 60	6
7	9	2151	Orange County Chronicle	1605	485 00		485 00	7
8	9	2152	Pacific Electronics, Inc.	1606	847 41	1695	830 46	8
9	10	2153	R & D Manufacturing Corp.	1595	2540 00	5080	2489 20	9
10	12	2154	Board of Equalization	1618	1043 77		1043 77	10
11	12	2155	Roberts Insurance Agency	1619	1758 00		1758 00	11
12	12	2156	South Bay Audio Corp.	1613	4882 00	9764	4784 36	12
13	13	2157	Pacific Telephone Co.	1621	1200 00		1200 00	13
14	13	2158	American Laundry Corp.	1597	5596 28	5434	5541 94	14
15	15	2159	Day & Night Cleaning Service	1622	2600 00		2600 00	15
16	20	2160	Dynalop Repair Services	1624	87 00		87 00	16
17	22	2161	R. C. Yost	1625	5450		5450	17
18	22	2162	Payroll	1626	3577 80		3577 80	18
19	23	2163	Citizens National Bank	1627	3180 00		3180 00	19
20	27	2164	Acme Repair Service	1629	1040 00		1040 00	20
21	28	2165	R. C. Yost	1630	1400 00		1400 00	21
22	29	2166	Peters Business Supplies	1608	2457 00		2457 00	22
23	29	2167	Pacific Electronics, Inc.	1623	1337 46	2675	1310 71	23
24	30	2168	Southern Calif. Gas & Electric Co.	1634	2374 50		2374 50	24
25	30	2169	Pacific Telephone Co.	1635	1184 00		1184 00	25
26	30	2170	Petty Cash	1636	960 50		960 50	26
27			Totals		47065 00	47163	46593 37	27
28								28
29								29
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DATE	Vou. No.	PAYEE	PAID		ACCOUNTS PAYABLE CR.	PURCHASES DR.
			DATE	Ck. No.		
19 May	1	1589 Parkridge Realty Co.	5	1 2126	125000	
	2	3 1590 Spee-dee Service Center	5	15 2131	3650	
	3	7 1591 Western Components, Inc.			485024	485024
	4	8 1592 Citizens National Bank	5	8 2127	209260	
	6	8 1593 Jensen Supply Co.	6	6 2149	49100	
	7	10 1594 Payroll	5	10 2129	341560	
	8	12 1595 R+D Manufacturing Corp.	6	10 2153	254000	254000
	9	12 1596 State Franchise Tax Board	5	12 2130	104377	
	10	15 1597 American Sound Corp.	6	13 2158	559628	559628
	11	15 1598 Day+Night Cleaning Service	5	25 2137	26000	
	12	16 1599 Burton Lithographics, Inc.	5	25 2138	9250	
	13	18 1600 Quality Hardware	5	18 2133	25200	
	14	21 1601 Roberts Insurance Agency	5	22 2134	54800	
	15	23 1602 R. C. Yost	5	23 2135	4500	
	16	24 1603 Payroll	5	24 2136	347740	
	17	27 1604 South Bay Audio Corp.	6	5 2147	699474	699474
	18	30 1605 Orange County Chronicle	6	9 2151	48500	
	19	30 1606 Pacific Electronics, Inc.	6	9 2152	84741	84741
	20	30 1607 R. C. Yost	5	29 2140	140000	
	21	30 1608 Peters Business Supplies	6	29 2166	24570	
	22	30 1609 So. Calif. Gas+Electric Co.	5	30 2142	21134	
	23	30 1610 Pacific Telephone Co.	5	30 2143	12420	
	24	30 1611 Petty Cash	5	30 2144	9285	
	25	30			3639213	2082867

VOUCHER REGISTER

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	SUPPLIES DR.	ADVERTISING EXPENSE DR.	MISC. SELLING EXPENSE DR.	MISC. GENERAL EXPENSE DR.	SUNDRY ACCOUNTS DR.			
					ACCOUNT	Post. REF.	AMOUNT	
1					Rent Expense	702	125000	1
2				3650				2
3								3
4					Empl. Inc. Tax Pay. 221		92500	4
5					FICA Tax Payable 222		116760	5
6	49100							6
7					Salaries Payable 211		341560	7
8								8
9					Sales Tax Payable 225		104377	9
10								10
11				26000				11
12		9250						12
13			25200					13
14					Prepaid Insurance 132		54800	14
15		4500						15
16					Salaries Payable 211		347740	16
17								17
18		48500						18
19								19
20					R.C. Yost, Drawing 302		140000	20
21	24570							21
22				21134				22
23				12420				23
24	750	1000	3560	3975				24
25	74420	63250	28760	67179			1322737	25
26								26
27								27
28								28
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34								34
35								35

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DATE	Vol. No.	PAYEE	PAID		ACCOUNTS PAYABLE CR.	PURCHASES DR.
			DATE	Ck. No.		
June 1	1612	Parkridge Realty	June 1	2145	1250 00	
5	1613	South Bay Audio Corp.	12	2156	4882 00	4882 00
6	1614	Western Components, Inc.	5	2146	4430 00	4430 00
7	1615	Citizens National Bank	7	2148	2092 60	
8	1616	Jensen Supply Co.			142 10	
8	1617	Payroll	8	2150	3415 60	
12	1618	Board of Equalization	12	2154	1043 77	
12	1619	Roberts Insurance Agency	12	2155	1758 00	
12	1620	Hayashi, Inc.	1		2739 10	2739 10
13	1621	Pacific Telephone Co.	13	2157	1200 00	
15	1622	Day & Night Cleaning Service	15	2159	2600 00	
20	1623	Pacific Electronics, Inc.	29	2167	1337 46	1337 46
20	1624	Dunlap Repair Services	20	2160	87 00	
22	1625	R. C. Yost	22	2161	54 50	
22	1626	Payroll	22	2162	3577 80	
23	1627	Citizens National Bank	23	2163	3180 00	
23	1628	American Sound Corp			4218 00	4218 00
27	1629	Acme Repair Service	27	2164	104 00	
28	1630	R. C. Yost	28	2165	1400 00	
28	1631	R & D Manufacturing Corp.			1830 00	1830 00
30	1632	Orange County Chronicle			606 25	
30	1633	Peters Business Supplies			475 00	
30	1634	Southern Calif. Gas & Electric Co.	30	2168	237 45	
30	1635	Pacific Telephone Co.	30	2169	118 40	
30	1636	Petty Cash	30	2170	96 05	
					39455 08	19436 56

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	SUPPLIES DR.	ADVERTISING EXPENSE DR.	MISC. SELLING EXPENSE DR.	MISC. GENERAL EXPENSE DR.	SUNDRY ACCOUNTS DR.			
					ACCOUNT	POST. REF.	AMOUNT	
1					Rent Expense		125000	1
2								2
3								3
4					Employees Inc. Tax Pay.		92500	4
5	14210				FICA Tax Payable		116760	5
6					Salaries Payable		341560	6
7					Sales Tax Payable		104377	7
8					Prepaid Insurance		175800	8
9								9
10		12000						10
11				26000				11
12								12
13				8700				13
14			5450					14
15					Salaries Payable		357780	15
16					Notes Payable		300000	16
17					Interest Expense		18000	17
18			10400					18
19					B.C. Post, Drawing		140000	19
20								20
21		60625						21
22					Office Equipment		47500	22
23				23745				23
24				11840				24
25	4220	2475	2060	850				25
26	18430	75100	17910	71135			1819277	26
27								27
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34								34
35								35

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PAYROLL REGISTER FOR

	NAME	TOTAL EARNINGS	TAXABLE EARNINGS			
			FICA	STATE UNEMPLOYMENT COMPENSATION	FEDERAL UNEMPLOYMENT COMPENSATION	
1	Berndt, Donald R.	550 00	28 50	11 85	2 85	1
2	Davison, Mark L.	775 00	39 25	15 40	3 85	2
3	Espinoza, Robert R.	675 00	33 75	13 50	3 30	3
4	Hoffman, Bradley C.	440 00	22 00	8 80	2 20	4
5	McIntosh, Sandra F.	320 00	16 00	6 40	1 60	5
6	Peterson, Karen B.	480 00	24 00	9 60	2 40	6
7	Tanaka, Daniel C.	520 00	26 00	10 40	2 60	7
8	Tyler, Mildred R.	410 00	20 50	8 40	2 10	8
9	Totals to Date	4 170 00	201 25	80 00	20 00	9
10						10
11						11

PAYROLL REGISTER FOR

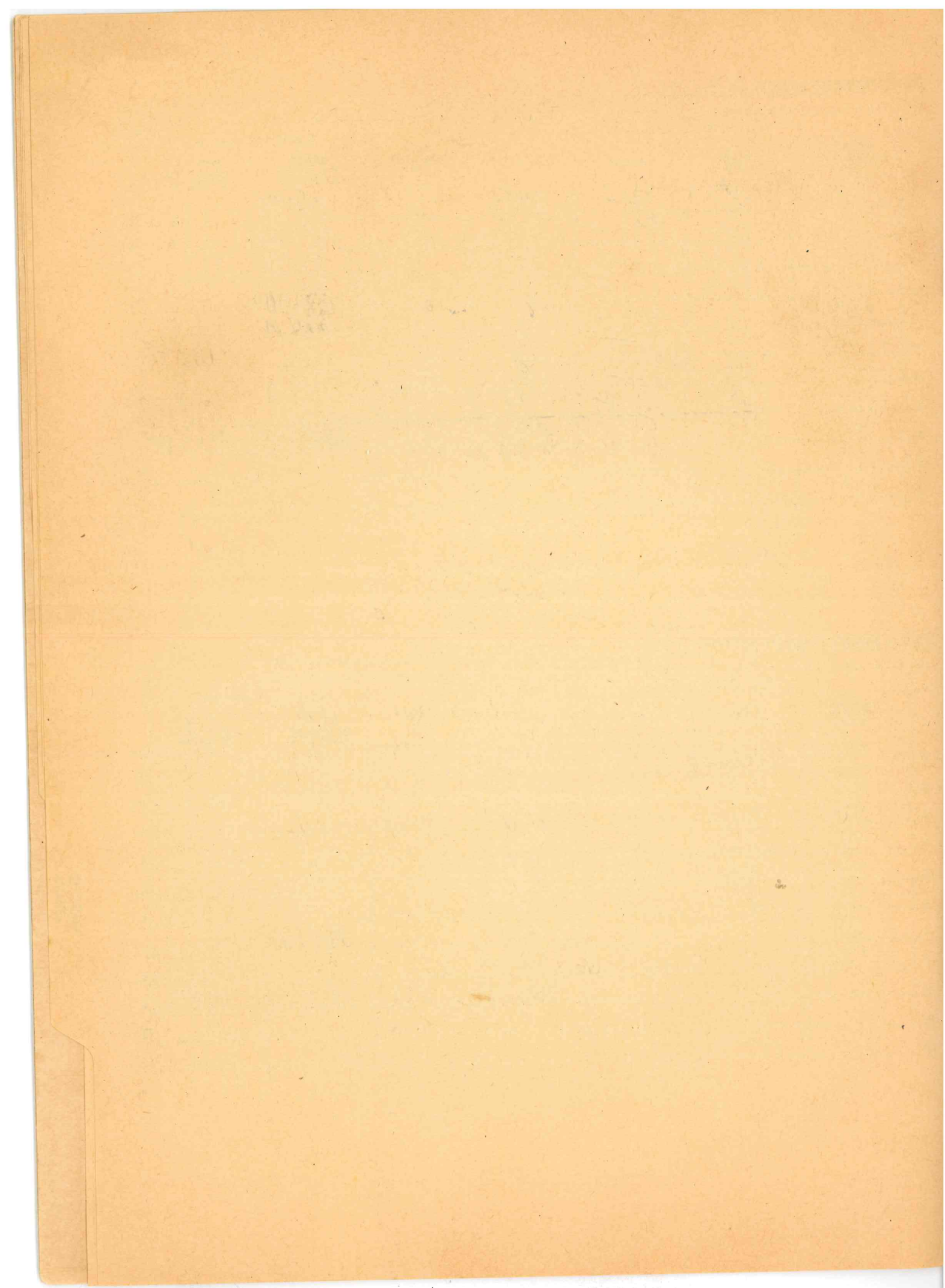
	NAME	TOTAL EARNINGS	TAXABLE EARNINGS			
			FICA	STATE UNEMPLOYMENT COMPENSATION	FEDERAL UNEMPLOYMENT COMPENSATION	
1	Berndt, Donald R.	575 00	28 75	12 30	3 00	1
2	Davison, Mark L.	815 00	40 75	16 60	4 15	2
3	Espinoza, Robert R.	715 00	35 75	14 60	3 60	3
4	Hoffman, Bradley C.	465 00	23 25	9 40	2 40	4
5	McIntosh, Sandra F.	320 00	16 00	6 40	1 60	5
6	Peterson, Karen B.	500 00	25 00	10 00	2 50	6
7	Tanaka, Daniel C.	550 00	27 50	11 00	2 75	7
8	Tyler, Mildred R.	440 00	22 00	8 80	2 20	8
9	Totals to Date	4 380 00	211 25	84 70	23 10	9
10						10
11						11

TWO WEEKS ENDED *June 8*

	DEDUCTIONS				NET AMOUNT PAID	ACCOUNTS DEBITED		
	FEDERAL INCOME TAX	FICA TAX	OTHER	TOTAL		SALES SALARIES EXPENSE	OFFICE SALARIES EXPENSE	
1	4980	3850	—	14550	46170	55000		1
2	8730	5425	—	14155	63345	77500		2
3	8240	4725	—	12965	54535	67500		3
4	4570	3080	—	7650	36350	44000		4
5	3790	2240	—	6030	25970	32000		5
6	5290	3360	—	8650	39350		48000	6
7	6110	3640	—	9750	42250	52000		7
8	4540	2870	—	7410	33590		41000	8
9	46250	29190		81160	341560	328000	89000	9
10								10
11								11

TWO WEEKS ENDED *June 22*

	DEDUCTIONS				NET AMOUNT PAID	ACCOUNTS DEBITED		
	FEDERAL INCOME TAX	FICA TAX	OTHER	TOTAL		SALES SALARIES EXPENSE	OFFICE SALARIES EXPENSE	
1	5340	4025	—	9365	48135	57500		1
2	9690	5705	—	15395	66105	81500		2
3	9140	5005	—	14145	57355	71500		3
4	4930	3255	—	8185	38315	46500		4
5	3790	2240	—	6030	25970	32000		5
6	5690	3500	—	9190	40810		50000	6
7	5720	3850	—	9570	45430	55000		7
8	5260	3080	—	8340	35660		44000	8
9	49560	30660		80220	357780	344000	94000	9
10								10
11								11



DATE	DESCRIPTION	POST. REF.	DEBIT	CREDIT
June 7	Notes Receivable	110	180000	
	Accounts Receivable / Howe & Sons Audio	112		180000
	Rec'd 60-day, 12% note dated June 7			180000
8	Sales Salaries Expense	601	328000	
	Office Salaries Expense	701	89000	
	Employee Income Tax Payable	221		46250
	FICA Tax Payable	222		29190
	Salaries Payable	211		341560
	Payroll for Week Ended June 8			
8	Payroll Taxes Expense	704	43368	
	FICA Tax Payable	222		29190
	State Unemployment Tax Payable	223		11259
	Fed. Unemployment Tax Payable	224		2919
	Payroll Taxes for Week Ended June 8.			
19	Cash	101	5000	
	Office Equipment	153	27000	
	Accumulated Dep. - Office Equip.	154		32000
21	Sales Returns & Allowances	402	3985	
	Acc. Rec. / Oliver's Music Store	112		3985
	Credit Memo #162			
22	Sales Salaries Expense	601	344000	
	Office Salaries Expense	701	94000	
	Employee Income Tax Payable	221		49560
	FICA Tax Payable	222		30660
	Salaries Payable	211		357780
	Payroll for Week Ended June 22			
(CONTINUED ON NEXT PAGE)				

DATE	DESCRIPTION	POST. REF.	DEBIT	CREDIT
June 22	Payroll Taxes Expense	704	455.52	
	FICA Tax Payable	222		306.60
	State Unemployment Tax Payable	223		148.26
	Fed. Unemployment Tax Payable	224		30.66
	Payroll Taxes for Week Ended June 22.			
23	Dep. Expense (?) - Office Equipment	708	700.00	
	Acc. Dep. - Office Equipment	154		140.00
	Gain on Disposal of Plant Assets	802		560.00
	→ Equipment discarded			
	→			
28	Uncollectible Accounts Expense	707	610.50	
	Uncollectible Accounts Expense Acc.	113	610.50	610.50
	Accounts Rec. / Harbor Music, Inc.			610.50
	To write off uncollectible accounts.			
30	Sales Returns and Allowances		45.00	45.00
	Accounts Rec. / Saddleback Music Co.			45.00
	Credit Memo #163			
30	Cash		15373.15	15373.15
	Sales			15373.15
30	For Month Ended June 30		84.85	84.85
30	Sales Returns and Allowances		84.85	
	Accounts Receivable			84.85
	For Month Ended June 30			
	(CONTINUED ON NEXT PAGE)			

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DATE		DESCRIPTION	POST. REF.	DEBIT		CREDIT	
1							1
2							2
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8							8
9							9
10							10
11							11
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